

ABSTRACT OF THE DISCLOSURE

An impact absorbing structure for vehicle steering systems includes a support and release mechanism for a tilt rotation center which
5 mechanism makes it easy to change an impact load bearing capacity in a head-on collision. A steering column and a steering shaft are coaxially coupled to each other and are longitudinally rigid against compression. The steering column is supported by an upper bracket which can be released from a vehicle body in response to an impact and by a lower
10 bracket which defines a tilt rotation center. A notch which has an open side to the front of the vehicle is formed in the lower bracket. A pivot, which is rigidly coupled to the steering shaft and provides a center of the tilt rotation, is engaged with the notch including a protrusion near the closed end.